

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 02/17/00

Filing Number 4,272

Date Issued 04/77

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SUBJECT

CLASSIFICATION OF FUNDS

PURPOSE

To provide state agencies information regarding the classification of funds by type.

AUTHORITATIVE REFERENCE

None

GENERAL INFORMATION

Fund classification identifies the basic fiscal entity through which public monies are received, controlled and expended. This filing lists the fund types used by the State of Kansas. Fund groupings within each fund type, as well as the general description for each, are shown. Funds designated by an asterisk (*) identify those which require direct appropriation by the Legislature.

PROCEDURES

None

CONTACT SOURCES

For additional information concerning fund classification, please contact:

Division of Accounts and Reports
Central Accounting Services Section

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CLASSIFICATION OF FUNDS

General Revenue Fund (1000)

<i>Fund Number</i>	<i>General Description</i>
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1000*	State General Fund
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Special Revenue Funds (2000 - 3999)

<i>Fund Number</i>	<i>General Description</i>
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#	2000*	Children's Initiatives Fund
#	2001 - 2699	General and Miscellaneous Fees
	2700 - 2799	License Fees - Occupational
	2800 - 2899	License Fees - Non-occupational
	2900 - 2999	Sponsored Research and Overhead
	3000 - 3999	Federal Funds

Highway Funds (4000 - 4999)

<i>Fund Number</i>	<i>General Description</i>
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4000 - 4099	Construction Funds
4100 - 4199	Revenue Funds
4200 - 4499	Restricted Use Funds
4500 - 4599	Construction Borrowing Funds
4700 - 4799	Debt Service Funds
4800 - 4899	Reserve Funds
4900 - 4999	Contingencies Funds

Enterprise Funds (5000 - 5999)

<i>Fund Number</i>	<i>General Description</i>
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5000 - 5099	Construction Borrowing Funds
5100 - 5399	Revenue Funds
5400 - 5599	Debt Service Funds

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5600 - 5699	Reserve Funds
5700 - 5799	Deposit Funds
5800 - 5999	Contingencies Funds

Internal Service Funds (6000 - 6999)

<i>Fund Number</i>	<i>General Description</i>
6000 - 6099	Intra-Agency Governmental Services
6100 - 6299	Inter-Agency Governmental Services
6400 - 6499	Revenue Funds
6500 - 6599	Construction Borrowing Funds
6600 - 6699	Debt Service Funds
6700 - 6799	Reserve Funds
6800 - 6899	Deposit Funds
6900 - 6999	Contingencies Funds

Trust and Agency Funds (7000 - 7999)

	<i>Fund Number</i>	<i>General Description</i>
#	7000*	Kansas Endowment for Youth Fund
#	7001 - 7049	Expendable Retirement Funds
	7050 - 7099	Employment Security Funds
	7100 - 7149	Endowment Revenue Funds
	7150 - 7199	Endowment Principal Funds
	7200 - 7249	Scholarship Funds
	7250 - 7499	Expendable Trust, Gift and Bequest Funds
	7500 - 7549	Revolving Loan Funds
	7550 - 7649	Other Non-Expendable Trust Funds
	7650 - 7699	Tax Collection Funds
	7700 - 7749	Employee Benefit Funds
	7750 - 7799	Agency Clearing Funds
	7800 - 7899	Canteen Funds
	7900 - 7999	Clients, Patients and Inmates Benefit and Trust Funds

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Capital Projects Funds (8000 - 8999)

<i>Fund Number</i>	<i>General Description</i>
8000	Capital Improvement Tax Fund
8001*	Kansas Educational Building Fund
8100*	State Institutions Building Fund
8110*	Kansas Special Improvements Fund
8200 - 8299	Capital Projects Borrowing Funds
8300 - 8399	Capital Projects Revenue Funds
8400 - 8499	Capital Projects Debt Service Funds
8500 - 8599	Capital Projects Special Reserve Funds
8600*	Correctional Institutions Building Fund
8700 - 8799	Certificates of Participation

Clearing, Refund and Suspense Funds (9000 - 9999)

<i>Fund Number</i>	<i>General Description</i>
9000 - 9799	Agency Clearing, Refund, and Suspense Funds
9800 - 9808	Regents Institutions Payroll Clearing Funds
9999	State Treasurer's Daily Cash Sheet Clearing Fund